

# **Washington State Auditor's Office**

## **Audit Report**

### **Audit Services**

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Report No. 5806

**WASHINGTON FRYER COMMISSION**

Agency No. 520

January 1, 1993 Through December 31, 1995

Issue Date: April 11, 1997

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**WASHINGTON FRYER COMMISSION**  
**Agency No. 520**  
**January 1, 1993 Through December 31, 1995**

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**Independent Auditor's Report On Compliance With State Laws And Regulations**

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Board of Commissioners  
Washington Fryer Commission  
Renton, Washington

We have audited the financial statements, as listed in the table of contents, of the Washington Fryer Commission, as of and for the fiscal years ended December 31, 1995, 1994, and 1993, and have issued our report thereon dated February 18, 1997

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.88.160(6). This statute requires the State Auditor to inquire as to whether the commission complied with the laws, regulations, and the *Constitution of the State of Washington*.

Compliance with these requirements is the responsibility of the state management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance or nonfeasance in office on the part of any public officer or employee and to report any such instance to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under *Government Auditing Standards*.

This report is intended for the information of management at the state and those agencies that provided financial assistance. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

February 18, 1997

**WASHINGTON FRYER COMMISSION**  
**Agency No. 520**  
**January 1, 1993 Through December 31, 1995**

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**Independent Auditor's Report On Financial Statements**

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Board of Commissioners  
Washington Fryer Commission  
Renton, Washington

We have audited the financial statements, as listed in the table of contents, of the Washington Fryer Commission, as of and for the fiscal years ended December 31, 1995, 1994, and 1993. These financial statements are the responsibility of the commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, these financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other generally accepted accounting principles.

In our opinion, the financial statements referred to above, present fairly, in all material respects, the recognized revenues and expenditures of the Washington Fryer Commission as of December 31, 1995, 1994, and 1993, on the cash basis of accounting described in Note 1.

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

February 18, 1997